Class AB

WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LA CROSSE WATER UTILITY

400 LA CROSSE ST
LA CROSSE, WI 54601-3396

For the Year Ended: DECEMBER 31, 2025

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. Ä 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. Ä 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 06/07/2026

Water Service Started Date: 01/01/1878

DNR Public Water System ID: 63203096

Safe Drinking Water Information System (SDWIS) Total Population Served: 53000

I ***Tina Erickson***, ***Utilities Finance & Compliance Manager*** of ***LA CROSSE WATER UTILITY***, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: ***6/7/2026***

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WATER SECTION

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Tina Erickson
Title: Utilities Compliance & Finance Manager
Mailing Address: 400 La Crosse St
La Crose, WI 54601
Phone: (608) 789-7520
Email Address: ericksont@cityoflacrosse.org

Accounting firm or consultant preparing this report (if applicable)

Name:
Title:
Mailing Address:
Phone:
Email Address:

Name and title of utility General Manager (or equivalent)

Name: Matt Gallager
Title: Director of Engineering & Public Works
Mailing Address: 400 La Crosse St
La Crosse, WI 54601
Phone: (608) 789-7392
Email Address: gallagerm@cityoflacrosse.org

Outside contractor responsible for utility operations (if applicable)

Name:
Title:
Mailing Address:
Phone:
Email Address:

President, chairman, or head of utility commission/board or committee

Name: Mayor Shaundel Washington-Spivey
Title: President of Board of Public Works
Mailing Address: 400 La Crosse St
La Crosse, WI 54601
Phone: (608) 789-7500
Email Address: washingtonspiveys@cityoflacrosse.org

Contact person for cybersecurity issues and events

Name: Tina Erickson
Title: Utilities Finance & Compliance Manager
Mailing Address: 400 La Crosse St
La Crosse, WI 54601
Phone: (608) 789-7520
Email Address: ericksont@cityoflacrosse.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

_x_Reports to utility board/commission

___Reports directly to city/village council

Audit Information

Are utility records audited by individulas or firms other than utility employees? _x_Yes __No

Date of most recent audit report: 07/31/2025

Period covered by most recent audit: Fiscal Year 2024 - January 2024 - December 2024

Individual or firm, if other than utility employee, auditing utility records

Name: Joseph Haas

Title: Partner

Organization Name: Hawkins ASH CPAs LLC

USPS Address: 500 2nd St S, Ste 200

City State Zip La Crosse, WI 54601

Telephone: (608) 784-7737

Email Address: jhaas@ha.cpa

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Not Applicable

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

YES

Contract Type (a)	Organization (b)	Contact Name (c)	
Billing	Payment Service Network	Ann Marx, Customer Service Manager	1
Billing	Powered Printing	Bruce Waldron, Manager	2
Operations	HydroCorp Inc	Matt Hetrick, Senior Regional Manager	3

Workforce Diversity

- Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

	Employee Count				
Category (a)	**Total (b)**	**Management (c)**	**Executive Leadership (d)**		
Total Utility Employees	25.60	3.70	0.20		1
Women	4.60	0.40	0.00		2
Minorities	0.80	0.40	0.00		3
Veterans	0.00	0.00	0.00	*	4

Workforce Diversity

- Å Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Å Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- Å Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Workforce Diversity (Page xi)

General Footnote

The City of La Crosse does not track Veteran status.

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	6,317,113	6,417,905	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,332,836	3,722,375	4
Depreciation Expense (403)	1,073,835	1,101,742	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,041,514	989,950	7
Total Operating Expenses	**6,448,185**	**5,814,067**	8
Net Operating Income	**(131,072)**	**603,838**	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	**(131,072)**	**603,838**	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	2,101	4,775	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	184,513	264,669	16
Miscellaneous Nonoperating Income (421)	94,425	186,232	17
Total Other Income	**281,039**	**455,676**	18
Total Income	**149,967**	**1,059,514**	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	0	21
Other Income Deductions (426)	209,263	206,531	22
Total Miscellaneous Income Deductions	**209,263**	**206,531**	23
Income Before Interest Charges	**(59,296)**	**852,983**	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	13,100	9,116	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	8,775	12,660	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	**21,875**	**21,776**	32
Net Income	**(81,171)**	**831,207**	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	36,936,789	36,138,186	35
Balance Transferred from Income (433)	(81,171)	831,207	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)	(47)	32,604	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	**36,855,665**	**36,936,789**	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	6,317,113		6,317,113	3
Total (Acct. 400)	**6,317,113**	**0**	**6,317,113**	4
Operation and Maintenance Expense (401-402)				5
Derived	4,332,836		4,332,836	6
Total (Acct. 401-402)	**4,332,836**	**0**	**4,332,836**	7
Depreciation Expense (403)				8
Derived	1,073,835		1,073,835	9
Total (Acct. 403)	**1,073,835**	**0**	**1,073,835**	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	**0**	**0**	**0**	13
Taxes (408)				14
Derived	1,041,514		1,041,514	15
Total (Acct. 408)	**1,041,514**	**0**	**1,041,514**	16
TOTAL UTILITY OPERATING INCOME	**(131,072)**	**0**	**(131,072)**	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	2,101	0	2,101	20
Total (Acct. 415-416)	**2,101**	**0**	**2,101**	21
Interest and Dividend Income (419)				22
INVESTMENT & BOND INTEREST	184,513		184,513	23
Total (Acct. 419)	**184,513**	**0**	**184,513**	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		94,425	94,425	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	**0**	**94,425**	**94,425**	28
TOTAL OTHER INCOME	**186,614**	**94,425**	**281,039**	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	0		0	32
Total (Acct. 425)	**0**	**0**	**0**	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		209,263	209,263	35
Total (Acct. 426)	**0**	**209,263**	**209,263**	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	**0**	**209,263**	**209,263**	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

- Å Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Å Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- Å If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	13,100		13,100	40
Total (Acct. 427)	**13,100**	**0**	**13,100**	41
Interest on Debt to Municipality (430)				42
Derived	8,775		8,775	43
Total (Acct. 430)	**8,775**	**0**	**8,775**	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	**0**	**0**	**0**	47
TOTAL INTEREST CHARGES	**21,875**	**0**	**21,875**	48
NET INCOME	**33,667**	**(114,838)**	**(81,171)**	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	31,391,950	5,544,839	36,936,789	52
Total (Acct. 216)	**31,391,950**	**5,544,839**	**36,936,789**	53
Balance Transferred from Income (433)				54
Derived	33,667	(114,838)	(81,171)	55
Total (Acct. 433)	**33,667**	**(114,838)**	**(81,171)**	56
Miscellaneous Debits to Surplus--Debit (435)				57
Prior Year Revenue Adjustment	(47)		(47)	58
Total (Acct. 435)	**(47)**	**0**	**(47)**	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	**31,425,664**	**5,430,001**	**36,855,665**	60

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	31,179				**31,179**	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					**0**	4
Payroll	4,074				**4,074**	5
Materials	10,725				**10,725**	6
Taxes	311				**311**	7
Other (List by major classes)						8
BENEFITS	2,055				**2,055**	9
TRANSPORTATION	764				**764**	10
SALVAGE	6,716				**6,716**	11
EQUIPMENT	4,433				**4,433**	12
Total costs and expenses	**29,078**	**0**	**0**	**0**	**29,078**	13
Net Income (or loss)	**2,101**	**0**	**0**	**0**	**2,101**	14

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat Ä 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	6,317,113				**6,317,113**	1
Less: interdepartmental sales	0				**0**	2
Less: interdepartmental rents	0				**0**	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					**0**	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,219				**1,219**	5
Revenues subject to Wisconsin Remainder Assessment	**6,315,894**	**0**	**0**	**0**	**6,315,894**	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,521,158	0	**1,521,158**	1
Electric operating expenses			**0**	2
Gas operating expenses			**0**	3
Heating operating expenses			**0**	4
Sewer operating expenses			**0**	5
Merchandising and jobbing	4,074		**4,074**	6
Other nonutility expenses			**0**	7
Water utility plant accounts	183,863		**183,863**	8
Electric utility plant accounts			**0**	9
Gas utility plant accounts			**0**	10
Heating utility plant accounts			**0**	11
Sewer utility plant accounts			**0**	12
Accum. prov. for depreciation of water plant	8,569		**8,569**	13
Accum. prov. for depreciation of electric plant			**0**	14
Accum. prov. for depreciation of gas plant			**0**	15
Accum. prov. for depreciation of heating plant			**0**	16
Accum. prov. for depreciation of sewer plant			**0**	17
Clearing accounts	0	0	**0**	18
All other accounts	66,363		**66,363**	19
Total Payroll	**1,784,027**	**0**	**1,784,027**	20

Full-Time Employees (FTE)

- Å Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Å Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	28.8	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	64,658,379	61,014,977	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,718,427	23,594,454	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	**40,939,952**	**37,420,523**	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	3,375	3,375	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	267,332	267,332	15
Total Other Property and Investments	**270,707**	**270,707**	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	2,984,311	5,283,188	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	210,153	176,285	23
Other Accounts Receivable (143)	114,030	145,212	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	446,298	483,346	26
Plant Materials and Operating Supplies (154)	695,971	575,738	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	7,627	20,852	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	999,926	1,069,115	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	**5,458,316**	**7,753,736**	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	43,070	30,610	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	813,767	1,224,926	42
Total Deferred Debits	**856,837**	**1,255,536**	43
TOTAL ASSETS AND OTHER DEBITS	**47,525,812**	**46,700,502**	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	3,360,218	3,041,780	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	36,855,665	36,936,789	5
Total Proprietary Capital	**40,215,883**	**39,978,569**	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	215,545	305,100	9
Other Long-Term Debt (224)	0	165,286	10
Total Long-Term Debt	**215,545**	**470,386**	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	1,759,729	614,552	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	946,756	902,387	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,988,386	2,189,725	20
Total Current and Accrued Liabilities	**4,694,871**	**3,706,664**	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	2,399,513	2,544,883	25
Total Deferred Credits	**2,399,513**	**2,544,883**	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	**0**	**0**	32
TOTAL LIABILITIES AND OTHER CREDITS	**47,525,812**	**46,700,502**	33

Net Utility Plant

Å Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	61,014,977	0	0	0	2
	61,014,977	**0**	**0**	**0**	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	51,169,968				5
Utility Plant in Service - Contributed Plant (101.2)	9,824,302				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)	49,963				10
Construction Work in Progress (107)	3,614,146				11
Total Utility Plant	**64,658,379**	**0**	**0**	**0**	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	19,226,270				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,492,157				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	**23,718,427**	**0**	**0**	**0**	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	**0**	**0**	**0**	**0**	26
Net Utility Plant	**40,939,952**	**0**	**0**	**0**	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	19,292,521	0	0	0	**19,292,521**	1
Credits during year						2
Charged Depreciation Expense (403)	1,073,835				**1,073,835**	3
Depreciation Expense on Meters Charged to Sewer	89,041				**89,041**	4
Salvage	133,749				**133,749**	5
Clearing	238,760				**238,760**	6
Total credits	**1,535,385**	**0**	**0**	**0**	**1,535,385**	7
Debits during year						8
Book Cost of Plant Retired	1,442,071				**1,442,071**	9
Cost of Removal	159,565				**159,565**	10
Total debits	**1,601,636**	**0**	**0**	**0**	**1,601,636**	11
Balance end of year (111.1)	**19,226,270**	**0**	**0**	**0**	**19,226,270**	12

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	4,301,933	0	0	0	**4,301,933**	1
Credits during year						2
Charged Other Income Deductions (426)	209,263				**209,263**	3
Depreciation Expense on Meters Charged to Sewer	0				**0**	4
Salvage	0				**0**	5
Total credits	**209,263**	**0**	**0**	**0**	**209,263**	6
Debits during year						7
Book Cost of Plant Retired	19,039				**19,039**	8
Cost of Removal	0				**0**	9
Total debits	**19,039**	**0**	**0**	**0**	**19,039**	10
Balance end of year (111.2)	**4,492,157**	**0**	**0**	**0**	**4,492,157**	11

Net Nonutility Property (Accts. 121 & 122)

Å Report separately each item of property with a book cost of $5,000 or more included in account 121.
Å Other items may be grouped by classes of property.
Å Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	1
LAND ON KING STREET	3,375			**3,375**	2
Total Nonutility Property (121)	**3,375**	**0**	**0**	**3,375**	3
Less accum. prov. depr. & amort. (122)	**0**			**0**	4
Net Nonutility Property	**3,375**	**0**	**0**	**3,375**	5

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	**0**	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
Total Accounts Written Off	**0**	10
Balance End of Year	**0**	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					**0**	**0**	2
Fuel stock expenses (152)					**0**	**0**	3
Plant mat. & oper. sup. (154)					**0**	**0**	4
Total Electric Utility	**0**	**0**	**0**	**0**	**0**	**0**	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	1
Water utility (154)	695,971	**575,738**	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	**695,971**	**575,738**	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year Amount (b)	Written Off During Year Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				1
None				2
Total	**0**		**0**	3
Unamortized premium on debt (251)				4
None				5
Total	**0**		**0**	6

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Amount (b)	
Balance first of year	3,041,780	1
Capital paid by Municipality	318,438	2
Balance end of year	**3,360,218**	3

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General Footnote

Extension of watermain to service local park paid for by General Fund department

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2012 A CIP	03/15/2012	12/01/2026	3.00%	36,885	2
2013 A CIP	04/15/2013	12/01/2027	2.00%	10,832	3
2015 A CP Bond	06/01/2015	12/01/2029	2.00%	32,886	4
2016-A	03/10/2016	09/01/2026	2.00%	29,016	5
2017-A	03/09/2017	03/01/2027	5.00%	105,926	6
Total for Account 223				**215,545**	7

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General Footnote

The capital lease with Enterprise was bought out in 2025. The utility will no longer be using this account.

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	902,387	1
Charged water department expense	1,041,514	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	24,828	5
Total accruals and other credits	**1,066,342**	6
County, state and local taxes	902,387	7
Social Security taxes	113,365	8
PSC Remainder Assessment	6,221	9
Gross Receipts Tax		10
Total payments and other debits	**1,021,973**	11
Balance end of year	**946,756**	12

Interest Accrued (Acct. 237)

- Å Report below interest accrued on each utility obligation.
- Å Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	**0**	1
None				**0**	2
Subtotal Bonds (221)	**0**	**0**	**0**	**0**	3
Advances from Municipality (223)	0	0	0	**0**	4
2012 A Bond		2,184	2,184	**0**	5
2013 A		338	338	**0**	6
2015 A		1,057	1,057	**0**	7
2016		868	868	**0**	8
2017		4,328	4,328	**0**	9
Subtotal Advances from Municipality (223)	**0**	**8,775**	**8,775**	**0**	10
Other Long-Term Debt (224)	0	0	0	**0**	11
Interest on Capital Lease		13,100	13,100	**0**	12
Subtotal Other Long-Term Debt (224)	**0**	**13,100**	**13,100**	**0**	13
Notes Payable (231)	0	0	0	**0**	14
None				**0**	15
Subtotal Notes Payable (231)	**0**	**0**	**0**	**0**	16
Customer Deposits (235)	0	0	0	**0**	17
None				**0**	18
Subtotal Customer Deposits (235)	**0**	**0**	**0**	**0**	19
Total	**0**	**21,875**	**21,875**	**0**	20

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)		
Other Special Funds (128)	0		1
Restricted Bond Funds	267,332		2
Total (Acct. 128)	**267,332**		3
Cash and Working Funds (131)	0		4
Cash	2,984,311		5
Total (Acct. 131)	**2,984,311**		6
Customer Accounts Receivable (142)	0		7
Water	210,153		8
Total (Acct. 142)	**210,153**		9
Other Accounts Receivable (143)	0		10
Sewer (Non-regulated)			11
Merchandising, jobbing and contract work	44,983	*	12
Deferred Special Assessments	4,528	*	13
Delinquent A/R from Tax Roll	64,519	*	14
Total (Acct. 143)	**114,030**		15
Receivables from Municipality (145)	0		16
Amount due from TIF Districts	202,364	*	17
Past water bills placed on tax roll due to Utility	243,934	*	18
Total (Acct. 145)	**446,298**		19
Prepayments (165)	0		20
Postage, Life Insurance and Liability Insurance	7,627		21
Total (Acct. 165)	**7,627**		22
Accrued Utility Revenues (173)	0		23
Accred Revenue	999,926		24
Total (Acct. 173)	**999,926**		25
Preliminary Survey and Investigation Charges (183)	0		26
Preliminary Survey and Investigations	43,070		27
Total (Acct. 183)	**43,070**		28
Miscellaneous Deferred Debits (186)	0		29
Deferred Outflow OPEB	29,266		30
Deferred Outflow Pension	689,434		31
Pension Expense Difference - Debit	95,067		32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Total (Acct. 186)	**813,767**	33
Accounts Payable (232)	0	34
Accounts Payable	1,759,729	35
Total (Acct. 232)	**1,759,729**	36
Miscellaneous Current and Accrued Liabilities (242)	0	37
Accrued Comp Pay	7,700	38
Accrued Sick Pay	74,174	39
Accrued Vacation Pay	197,331	40
Post EE Health Insurance	1,443,347	41
WRS Net Pension LIability	265,834	42
Total (Acct. 242)	**1,988,386**	43
Other Deferred Credits (253)	0	44
Regulatory Liability	0	45
Deferred Inflows OPEB	303,183	46
Deferred Inflows Pension	315,006	47
OPEB Expense Difference - Credit	1,781,324	48
Total (Acct. 253)	**2,399,513**	49

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of $10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

#143: $44,983 is the year-end balance of accounts receivables related to invoices sent to customers for damaged hydrants or other utility infrastructure. $64,519 is the cumulative outstanding balance of any water utility bills placed on the property tax roll since 2008 (payable in 2009) that remain unpaid. The Utility is not paid until the property owner pays their first full installment of their property taxes.

#145 - $202,364 is due from the municipality from TIF #10. $243,710.42 was the balance of the amount of past due utility bills from October 1, 2024 to October 1, 2025 that were transferred to the 2025 Tax Roll and remained unpaid at the end of the year. Any balance remaining on July 31, 2026 will be transferred to account 143.

Return on Rate Base Computation

- Å The data used in calculating rate base are averages.
- Å Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- Å For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- Å For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	49,175,477				**49,175,477**	2
Materials and Supplies	635,854				**635,854**	3
Less Average						4
Reserve for Depreciation (111.1)	19,259,395				**19,259,395**	5
Customer Advances for Construction					**0**	6
Regulatory Liability	0				**0**	7
Average Net Rate Base	**30,551,936**	**0**	**0**	**0**	**30,551,936**	8
Net Operating Income	-131,072				**-131,072**	9
Net Operating Income as a percent of Average Net Rate Base	**-0.43%**	**N/A**	**N/A**	**N/A**	**-0.43%**	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	0	0	0	0	**0**	1
Credits During Year					**0**	2
None					**0**	3
Charges (Deductions)					**0**	4
Miscellaneous Amortization (425)	0				**0**	5
Balance End of Year	**0**	**0**	**0**	**0**	**0**	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission
Construction authorization for new storage building/garage at Myrick Pumphouse. Construction authorization number 2920-CW-108.

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	6,228,659	6,300,468	2
Total Sales of Water	**6,228,659**	**6,300,468**	3
Other Operating Revenues			4
Forfeited Discounts (470)	58,496	63,068	5
Rents from Water Property (472)	987	952	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	28,971	53,417	8
Total Other Operating Revenues	**88,454**	**117,437**	9
Total Operating Revenues	**6,317,113**	**6,417,905**	10
Operation and Maintenenance Expenses			11
Source of Supply Expense (600-617)	103,613	24,255	12
Pumping Expenses (620-633)	842,365	827,058	13
Water Treatment Expenses (640-652)	172,788	162,051	14
Transmission and Distribution Expenses (660-678)	1,543,351	1,396,957	15
Customer Accounts Expenses (901-906)	274,240	223,522	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,396,479	1,088,532	18
Total Operation and Maintenenance Expenses	**4,332,836**	**3,722,375**	19
Other Operating Expenses			20
Depreciation Expense (403)	1,073,835	1,101,742	21
Amortization Expense (404-407)			22
Taxes (408)	1,041,514	989,950	23
Total Other Operating Expenses	**2,115,349**	**2,091,692**	24
Total Operating Expenses	**6,448,185**	**5,814,067**	25
NET OPERATING INCOME	**(131,072)**	**603,838**	26

Water Operating Revenues - Sales of Water

- Å Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Å Report estimated gallons for unmetered sales.
- Å Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Å Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Å **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- Å **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	8
Metered Sales to General Customers (461)				9
Residential (461.1)	13,622	646,477	2,493,782	10
Commercial (461.2)	1,430	485,036	929,019	11
Industrial (461.3)	116	790,874	916,503	12
Public Authority (461.4)	212	167,281	313,998	13
Multifamily Residential (461.5)	790	258,863	495,191	14
Irrigation (461.6)	234	72,948	199,479	15
Total Metered Sales to General Customers (461)	**16,404**	**2,421,479**	**5,347,972**	16
Private Fire Protection Service (462)	562	0	79,856	17
Public Fire Protection Service (463)	16,170	0	800,831	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	0	0	0	21
Total Sales of Water	**33,136**	**2,421,479**	**6,228,659**	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)		
Public Fire Protection Service (463)			1
Amount billed (usually per rate schedule F-1 or Fd-1)	798,271		2
Wholesale fire protection billed			3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	2,560	*	4
Total Public Fire Protection Service (463)	**800,831**		5
Forfeited Discounts (470)			6
Customer late payment charges	58,496		7
Total Forfeited Discounts (470)	**58,496**		8
Rents from Water Property (472)			9
Rent of tower for cellular antennas	987		10
Total Rents from Water Property (472)	**987**		11
Interdepartmental Rents (473)			12
None			13
Total Interdepartmental Rents (473)	**0**		14
Other Water Revenues (474)			15
Return on net investment in meters charged to sewer department	24,698	*	16
Reconnection Fees, Well Permits, Other Misc	4,273		17
Total Other Water Revenues (474)	**28,971**		18

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of $10,000.

Sewer Utility charges are based on water meter readings. This is the amount the water utility received from the sewer utility for return on meters.

General Footnote

463: Town of Shelby billed twice for rental of four hydrants. 2026 was billed at FYE 2025, for a total of $1,280.

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)		
SOURCE OF SUPPLY EXPENSES						1
Operation Supervision and Engineering (600)			0	0		2
Operation Labor and Expenses (601)			0	0		3
Purchased Water (602)			0	0		4
Miscellaneous Expenses (603)			0	0		5
Rents (604)		4,280	4,280	7,626		6
Maintenance Supervision and Engineering (610)			0	0		7
Maintenance of Structures and Improvements (611)		3,449	3,449	2,848		8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0		9
Maintenance of Lake, River and Other Intakes (613)			0	0		10
Maintenance of Wells and Springs (614)		95,884	95,884	13,781	*	11
Maintenance of Supply Mains (616)			0	0		12
Maintenance of Miscellaneous Water Source Plant (617)			0	0		13
Total Source of Supply Expenses	**0**	**103,613**	**103,613**	**24,255**		14
PUMPING EXPENSES						15
Operation Supervision and Engineering (620)			0	0		16
Fuel for Power Production (621)		1,078	1,078	53		17
Power Production Labor and Expenses (622)			0	0		18
Fuel or Power Purchased for Pumping (623)		323,175	323,175	326,050		19
Pumping Labor and Expenses (624)	98,985	4,527	103,512	99,260		20
Expenses Transferred--Credit (625)			0	0		21
Miscellaneous Expenses (626)		7,776	7,776	13,840		22
Rents (627)			0	0		23
Maintenance Supervision and Engineering (630)	157,033	24,467	181,500	169,499		24
Maintenance of Structures and Improvements (631)	74,679	47,898	122,577	120,577		25
Maintenance of Power Production Equipment (632)		3,822	3,822	8,060		26
Maintenance of Pumping Equipment (633)	59,072	39,853	98,925	89,719		27
Total Pumping Expenses	**389,769**	**452,596**	**842,365**	**827,058**		28
WATER TREATMENT EXPENSES						29
Operation Supervision and Engineering (640)			0	0		30
Chemicals (641)		84,955	84,955	81,371		31
Operation Labor and Expenses (642)	4,163	47,967	52,130	39,208	*	32
Miscellaneous Expenses (643)		2,885	2,885	2,255		33
Rents (644)			0	0		34
Maintenance Supervision and Engineering (650)			0	0		35
Maintenance of Structures and Improvements (651)			0	0		36
Maintenance of Water Treatment Equipment (652)	26,625	6,193	32,818	39,217		37
Total Water Treatment Expenses	**30,788**	**142,000**	**172,788**	**162,051**		38
TRANSMISSION AND DISTRIBUTION EXPENSES						39
Operation Supervision and Engineering (660)			0	0		40

Water Operation & Maintenance Expenses

- Å Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Å Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)		
Storage Facilities Expenses (661)			0	0		41
Transmission and Distribution Lines Expenses (662)			0	0		42
Meter Expenses (663)	26,454	139	26,593	18,961		43
Customer Installations Expenses (664)		104,400	104,400	102,540		44
Miscellaneous Expenses (665)	99,170	9,810	108,980	72,285	*	45
Rents (666)			0	0		46
Maintenance Supervision and Engineering (670)	105,451	16,430	121,881	117,411		47
Maintenance of Structures and Improvements (671)			0	0		48
Maintenance of Distribution Reservoirs and Standpipes (672)	889	9,033	9,922	36,689	*	49
Maintenance of Transmission and Distribution Mains (673)	125,846	285,589	411,435	300,094	*	50
Maintenance of Services (675)	144,868	240,360	385,228	398,625		51
Maintenance of Meters (676)	35,143	24,655	59,798	55,731		52
Maintenance of Hydrants (677)	123,829	80,479	204,308	203,117		53
Maintenance of Miscellaneous Plant (678)	68,524	42,282	110,806	91,504	*	54
Total Transmission and Distribution Expenses	**730,174**	**813,177**	**1,543,351**	**1,396,957**		55
CUSTOMER ACCOUNTS EXPENSES						56
Supervision (901)	20,776		20,776	19,687		57
Meter Reading Expenses (902)	5,025	8,068	13,093	9,427		58
Customer Records and Collection Expenses (903)	160,393	78,759	239,152	189,961	*	59
Uncollectible Accounts (904)		1,219	1,219	4,447		60
Miscellaneous Customer Accounts Expenses (905)			0	0		61
Customer Service and Informational Expenses (906)			0	0		62
Total Customer Accounts Expenses	**186,194**	**88,046**	**274,240**	**223,522**		63
SALES EXPENSES						64
Sales Expenses (910)			0	0		65
Total Sales Expenses	**0**	**0**	**0**	**0**		66
ADMINISTRATIVE AND GENERAL EXPENSES						67
Administrative and General Salaries (920)	135,503	134,805	270,308	176,151	*	68
Office Supplies and Expenses (921)		2,404	2,404	3,726		69
Administrative Expenses Transferred--Credit (922)			0	0		70
Outside Services Employed (923)		289,536	289,536	192,517	*	71
Property Insurance (924)		33,218	33,218	32,280		72
Injuries and Damages (925)		65,646	65,646	60,574		73
Employee Pensions and Benefits (926)		516,580	516,580	429,519	*	74
Regulatory Commission Expenses (928)		1,195	1,195	0		75
Duplicate Charges--Credit (929)			0	0		76
Miscellaneous General Expenses (930)		113,065	113,065	149,288	*	77
Rents (931)		6,480	6,480	6,480		78
Maintenance of General Plant (932)	48,730	49,317	98,047	37,997		79
Total Administrative and General Expenses	**184,233**	**1,212,246**	**1,396,479**	**1,088,532**		80

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	**1,521,158**	**2,811,678**	**4,332,836**	**3,722,375**	81

Water Operation & Maintenance Expenses

- Å Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Å Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and $10,000 higher or lower than the Last Year amount. Please see the help document for examples.

614: In FY2025, the utility installed a new motor as well as pulled and inspected well 25 ($21,740), pulled and inspected well 21 ($30,600), as well as pulled and inspected and performed repairs and maintenance on well 20 ($36,174). The remaining expenses in the account were for regular well and pump maintenance. The utility implemented a preventative maintenance program that adds additional functions in addition to the pulling and inspecting of at least two wells annually. This process has already identified additional rehabilitation needs.

642: Most water testing expenses previously were from outsourced testing by 3rd party vendors. However, the Utility has invested in on site lab equipment and training to staff to allow for some testing to be completed quickly due to increase in compliance requirements and testing needs. Salaries had not previously been included in this account, which has changed as of 2025. We expect to see increase in staff time and expenses to water quality testing in 2026 and beyond. There was also an increase in outsourced water testing costs of $6,200 and water testing supplies costs of $2,560 over 2024 in FY 2025. This is a trend we also see continuing to increase in the coming years.

665: $17,500 in increase over FY2024 is due to the increase in use of limited term employees throughout the busy summer months to assist with GPS locating of all utility infrastructure. There was an increase in general utility salaries for this task over the prior year of approximately $16,500. The LTE's are paired with a Utility staff member as they work through the city gathering the necessary GPS data from distribution system assets. The utility foresees the continued use of limited term employees. Additional expenses can be attributed to one-time purchases of GPS locating supplies. The water utility portion of Digger's Hotline expenses increased by $1500 over prior year as well.

672: In 2024, maintenance expenses were approximately $29,000 higher than 2025 due to the required draining and inspection of both reservoirs, which is due every 5 years, as well as the need to remove and trim trees surrounding the reservoirs as part of a preventative maintenance program. The Utility also discovered in late 2024 that there was no electric meter reading the electric consumption from the Grandad Reservoir for an unknown amount of time. Xcel Energy installed a meter after the utility installed new electric service to the reservoir in underground conduit after finding the overhead electric lines running to the reservoir were failing and needed to be replaced. The first full year of electric charges for the reservoir occurred in 2025 for a total of $1281. We also began tracking labor time at maintaining the reservoir, so the first partial year of doing so, cost $610. The first full year of tracking labor related to reservoir maintenance will be in 2026.

673: Though we had a decrease of almost $32,000 in utility inventory used for maintenance of mains in 2025 as compared to 2024 due to higher main repair being completed by contractors rather than utility personnel. There was a significant increase in the need for contracted services to main breaks due to limited utility staff availability or due to the size of the main that needed repaired. We had an increase of $75,500 in contracted main repairs. These repairs also increased the pavement replacement costs associated mains by $66,400 over the prior year. Due to the increase in contracted work, the overhead costs from vehicle/equipment fuel and maintenance expenses decreased by approximately $5,000 in 2025 as compared to 2024 since these costs are allocated based on payroll distribution and will fluctuate year-to-year. Additional maintenance costs, including easement maintenance such as tree removal, and leak detection services, increased from $24,020.73 in 2024 to $52,042.63 in 2025.

678: Regular salaries/wages as well as supplies remained fairly consistent with 2024, with an increase of 7% over the prior year due to salary increases of approximately 4.25% and increase in material and fuel expenses. Most of the increase is due to utilizing limited term employees (LTE) to assist with a project to continue working on scanning paper tap record cards used by distribution crews and ensuring the data matches our tap records database. LTE costs for this service in 2025 was around $12,660, which had not been used for this purpose previously.

903: The increase in this account is primarily driven by staffing changes rather than traditional wage inflation alone. While limited term employee costs were minimal from 2022 through 2024 (less than $3,000 annually), two LTEs were utilized in 2024 and 2025 to assist with projects in cleaning up files in the utilities office. The more substantial impact is related to permanent staffing increases in the utilities office. Between 2021 and 2024, the utility increased from two to four Utilities Accounting Specialists, with approximately 40% of their wages allocated to the water utility. Additionally, service technicians who assist with customer account-related activities are partially allocated to this account. There were also nominal increases for 3rd party services such as payment processing and after-hours answering service calls. In addition, our city services cost for treasurer services increased from $14,404.50 in 2024 to $28,961.50 in 2025 and our postage costs increased from $15,259.85 in 2024 to $20,095.69 in 2025.

920: Labor costs allocated to this account increased in 2025 to $133,90 as compared to $83,893 in 2024 due to the addition of a GIS specialist and Accounting Analyst added to the Table of Organization, but we also had a vacant position that has been vacant over a year. The 2026 budget is around $180.000 if all positions are filled. The non-labor expenses in this account are for various services provided by the city, that are charged to the utility. The total non-labor expenses in this account in 2025 was $134,805 for Engineering and Legal Services provided by the City of La Crosse, which increased from $92,260 in 2024. These expenses will be reclassified to account 923 starting in 2026.

923: Each service type below shows how much each type of service increased in 2025 as compared to 2024:

Audit fees = $1,038

Water Operation & Maintenance Expenses

Å Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
Å Class C and class D report all expenses in Other Expense (column c).

Outside Engineering services = $3,664

Legal Services = $10,190

Fleet Lease management = $4,180 (This should go away in 2026)

Major Studies = $32,550 related to a workforce study that is continuing into 2026. The utility hired a consultant to do a workforce development study to review the organizational structure, pay grades, job titles, etc. to determine if the utility is structured in the most efficient and effective way.

Consulting Services = $32,290 (Outside consulting service to implement new GIS system and other misc services)

926: The City of La Crosse is self-insured for health insurance. In recent years, higher-than-expected claims have significantly reduced the balance of the health insurance fund. As a result, the per-employee charges to departments have increased substantially. Accordingly, annual health insurance costs may increase due to both rate adjustments and changes in full-time equivalent (FTE) staffing levels. Employee recognition expenses are also recorded in this account and may include õOn-The-Spot Rewardsö, as well as occasional department meals or activities to recognize and thank employees for their contributions. A summary of changes are below:
Health Insurance increased by $53,654.45.
Life Insurance - no change
Retirement expenses decreased by $9,693
Training and conference registration decreased by $8014
Compensated Absences increased by $52,412

930: The total that I come up with for this account is $92,645 for 2025, and $110,636 for 2024. I donõt know where the numbers on the PSC report come from. The largest expenses in this account are uniforms, personal protective equipment, and backflow device testing. The gym equipment that is in the pumphouse was also charged to this account in 2025.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	946,756	902,387	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	24,828	23,275	2
Net Property Tax Equivalent	**921,928**	**879,112**	3
Social Security	113,365	102,672	4
PSC Remainder Assessment	6,221	8,166	5
Total Tax Expense	**1,041,514**	**989,950**	6

Water Property Tax Equivalent - Detail

- Å No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Å Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- Å The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- Å The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- Å An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- Å **Property Tax Equivalent - Total**
  If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: LA CROSSE(1)

SUMMARY OF TAX RATES		
1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	2.339998
3. Local Tax Rate	mills	8.525641
4. School Tax Rate	mills	7.928822
5. Vocational School Tax Rate	mills	0.932013
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	**19.726474**
9. Less: State Credit	mills	1.392494
11. Net Tax Rate	mills	**18.333980**

PROPERTY TAX EQUIVALENT CALCULATION		
12. Local Tax Rate	mills	**8.525641**
13. Combined School Tax Rate	mills	**8.860835**
14. Other Tax Rate - Local	mills	**0.000000**
15. Total Local & School Tax Rate	mills	**17.386476**
16. Total Tax Rate	mills	**19.726474**
17. Ratio of Local and School Tax to Total	dec.	**0.881378**
18. Total Tax Net of State Credit	mills	**18.333980**
19. Net Local and School Tax Rate	mills	**16.159163**
20. Utility Plant, Jan 1	$	61,014,977
21. Materials & Supplies	$	575,738
22. Subtotal	$	**61,590,715**
23. Less: Plant Outside Limits	$	523,214
24. Taxable Assets	$	**61,067,501**
25. Assessment Ratio	dec.	0.959420
26. Assessed Value	$	**58,589,382**
27. Net Local and School Tax Rate	mills	**16.159163**
28. Tax Equiv. Computed for Current Year	$	**946,756**

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	$	61,014,977
2. Materials & Supplies	$	575,738
3. Subtotal	$	**61,590,715**
4. Less: Plant Outside Limits	$	523,214
5. Taxable Assets	$	**61,067,501**
6. Assessed Value	$	**58,589,382**
7. Tax Equiv. Computed for Current Year	$	**946,756**
8. Tax Equivalent per 1994 PSC Report	$	539,357
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	$	
10. Tax Equivalent for Current Year (see notes)	**$**	**946,756**

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- Å For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- Å PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)		
INTANGIBLE PLANT							1
Organization (301)	0				**0**		2
Franchises and Consents (302)	0				**0**		3
Miscellaneous Intangible Plant (303)	0				**0**		4
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**		5
SOURCE OF SUPPLY PLANT							6
Land and Land Rights (310)	98,158				**98,158**		7
Structures and Improvements (311)	0				**0**		8
Collecting and Impounding Reservoirs (312)	0				**0**		9
Lake, River and Other Intakes (313)	0				**0**		10
Wells and Springs (314)	590,243				**590,243**		11
Supply Mains (316)	1,343,636				**1,343,636**		12
Other Water Source Plant (317)	0				**0**		13
Total Source of Supply Plant	**2,032,037**	**0**	**0**	**0**	**2,032,037**		14
PUMPING PLANT							15
Land and Land Rights (320)	0				**0**		16
Structures and Improvements (321)	1,941,218	108,253	210,243		**1,839,228**	*	17
Other Power Production Equipment (323)	367,886				**367,886**		18
Electric Pumping Equipment (325)	2,199,831	23,560	234,180		**1,989,211**	*	19
Diesel Pumping Equipment (326)	0				**0**		20
Other Pumping Equipment (328)	267,500		23,500		**244,000**		21
Total Pumping Plant	**4,776,435**	**131,813**	**467,923**	**0**	**4,440,325**		22
WATER TREATMENT PLANT							23
Land and Land Rights (330)	0				**0**		24
Structures and Improvements (331)	0				**0**		25
Sand or Other Media Filtration Equipment (332)	0				**0**		26
Membrane Filtration Equipment (333)	0				**0**		27
Other Water Treatment Equipment (334)	420,887	4,528	78,055		**347,360**	*	28
Total Water Treatment Plant	**420,887**	**4,528**	**78,055**	**0**	**347,360**		29
TRANSMISSION AND DISTRIBUTION PLANT							30
Land and Land Rights (340)	0				**0**		31
Structures and Improvements (341)	0				**0**		32
Distribution Reservoirs and Standpipes (342)	945,688				**945,688**		33
Transmission and Distribution Mains (343)	16,750,480	2,882,712	81,643		**19,551,549**	*	34
Services (345)	11,343,579	1,055,259	10,279		**12,388,559**	*	35
Meters (346)	3,202,896	714,685	644,740		**3,272,841**	*	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	2,708,766	294,247	28,496		**2,974,517** *	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**34,951,409**	**4,946,903**	**765,158**	**0**	**39,133,154**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	1,062,512				**1,062,512**	42
Office Furniture and Equipment (391)	8,861				**8,861**	43
Computer Equipment (391.1)	80,863	39,996	28,084		**92,775**	44
Transportation Equipment (392)	957,613	235,697	102,220		**1,091,090** *	45
Stores Equipment (393)	1,634				**1,634**	46
Tools, Shop and Garage Equipment (394)	293,438	72,115			**365,553** *	47
Laboratory Equipment (395)	0				**0**	48
Power Operated Equipment (396)	1,545,924				**1,545,924**	49
Communication Equipment (397)	316,021				**316,021**	50
SCADA Equipment (397.1)	733,353		631		**732,722**	51
Miscellaneous Equipment (398)	0				**0**	52
Total General Plant	**5,000,219**	**347,808**	**130,935**	**0**	**5,217,092**	53
Total utility plant in service directly assignable	**47,180,987**	**5,431,052**	**1,442,071**	**0**	**51,169,968**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**47,180,987**	**5,431,052**	**1,442,071**	**0**	**51,169,968**	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

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Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed $50,000, please explain. If applicable, provide construction authorization and PSC docket number.

321: $100,253 of the additions were related to security upgrades at ten wells (wells 13-17, 19-22, and 25) as well as a booster station. The amount attributed to each well is $9,113.93. That amount consists of security cameras, troubleshooting SCADA issues, miscellaneous material, power supplies, WIFI antennas, as well as contracted labor.

343: There was no single addition over $50,000. The following projects were added:
Project# Additions:
20211: 1,306.0 ft of 6ò- $186,405
1,422.0 ft of 8ò- $202,976
5,997.5 ft of 12ò- $855,844
Project Total: $1,245,225

23418: 94.5 ft of 6ò- $26,484
1,865.0 ft of 8ò- $282,089
Project Total: $308,573

23799: 829.8 ft of 8ò- $137,434
46.0 ft of 12ò- $20,067
Project Total: $157,501

23839: 1,589.0 ft of 6ò- $297,853

23135: 404.0 ft of 8ò- $64,390

23829: 2 Valves - $20,758

21183: 681.0 ft of 8ò- $79,555

24U08: 52.0 ft of 6ò- $18,598

25U01: 1,128.0 ft of 8ò- $328,531

Watermain Flushing Stations: $55,680

Pettibone Park (Capital Paid by Municipality): 1,339.0 ft of 6ò- $276,386 .

#345: 345: There were various projects to add new or replacing aging services through the capital improvement program and additional service line work completed by water utility staff. Of the total additions, $688,861 was the cost just for the services relayed. Though the Utility has not lead service lines, the Utility is attempting to add 250 relays per year to remove the remaining service lines that have lead goosenecks.
160 New Services due to New or Relaid Services - work completed by the Water Utility:
(3/4" = 139, 1" = 21)
71 New Services due to New or Relaid Services - work completed in Capital Project by Contractor:
(1" = 56, 1 1/2" = 2, 2" = 6, 6" = 6, 8" = 1)

346: All the additions in 2025 are meter purchases of various sizes.
Quantity of meters purchased in the year by size:
5/8" = 200
3/4" = 564
1" = 100
1.5" = 30
2" = 30
3" = 32
4" = 30
6" = 8
Meter transponders purchased = 912 ME's purchased at an average price of $108.41, and another 768 Cellular transponders at a $1.00 each.
The cost of the meters 1" and smaller averaged $158.00 each. Except for 64 3/4" auto shut-off meters purchased for properties that are not able to replumb to meet requirements of individual disconnection. These meters cost $707.30 each. The larger meters range in

Water Utility Plant in Service - Plant Financed by Utility or Municipality

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- PSC Uniform System of Accounts

price from $1,485 to $6,200. There are some meters purchased that retrofit in old bodies that average around $425 for 2"-6" meters.

348: There were 15 hydrants added in project (20211) that was capitalized that accounted for $110,554 of the $261,839 in additions. Project 23839 added another 3 hydrants and accounted for $52,068 of the additions, and water utility staff installed 5 hydrants at a cost of $34,750. An additional 6 hydrants installed as part of 4 other projects accounted for the remaining balance.

392 Additions: In FY2025 the utility purchased a dump truck for $180,976 and $54,720 for the purchase of a replacement Truck for Fleet Truck #19 due to an accident. The Utility did receive insurance income of $15,758 for the damaged truck that was retired that was offset to accumulated depreciation.

394 Additions: The utility purchased a trailer for $28,663, GPS locating devices for $13,577, and materials for making trench boxes in the amount of $15,975. The remainder of the balance is made up of other tools valued under $13,000.

Retirements for one or more accounts exceed $50,000, please explain.

Water Utility Plant in Service - Plant Financed by Utility or Municipality

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- Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- Å PSC Uniform System of Accounts

321: In 2025 two well houses were transferred to other departments to use for storage and one well house was demolished after the underground wells, and all associated equipment were removed due to PFAῶs contamination. Well 26 building and appurtenances originally built in 1989 for a total of $85,670 was transferred to the wastewater utility to use for storage and Well 23 originally built in 1977 at a value of $68,885 was transferred to the Airport. Well 24 building and appurtenances originally built in 1984 for a total of $55,689 was demolished. After the transfer of the well houses, the lease the water utility previously paid for all three wells was dissolved.

325: Three wells were decommissioned in 2025 due to PFA's contamination, involving the removal of all pumping equipment. Well 23 pumping equipment retired was valued at $134,108, Well 24 retirements were valued at $77,222, and Well 26 retirements were $22,507. Much of the pumping equipment in Well 26 was repurposed and will be installed in Well 21.

334: Various years of chemical equipment from multiple wells were retired in the amount of $31,725. Chemical equipment for wells 23 ($23,782) and well 24 ($22,548) were also retired due to the decommissioning of the wells due to PFA's contamination.

343: No individual retirement was more than $50,000. The following projects were retired:

Project# Additions:

20211: 2,308.37 ft of 6ò- $6,760
3,816.05 ft of 8ò- $7,698
365.60 ft of 10ò- $7,312
Project Total: $21,770

23418: 422.15 ft of 6ò- $8,509

23799: 378.37 ft of 6ò- $757

23839: 1,594.41 ft of 6ò- $31,888

21183: 37.60 ft of 6ò- $148

25U01: 597.50 ft of 6ò- $5,975
868.68 ft of 8ò- $6,949
Project Total: $12,924

Miscellaneous: 706.00 ft of 6òï $5,648

346: A total of 1,244 were retired ($573,385), and 1,138 transponders were retired ($71,355).

QTY SCRAPPED METER SIZE
33- 1"
102- 2"
66- 3"
59- 4"
11- 6"
48- 1 1/2"
135- 3/4"
790- 5/8
Total 1244

All Transponders retired were the older CE model.

392 The utility retired a dump truck with a book value of $72,025 which accounts for most of the retirement value. Additionally, truck #19 that was involved in a crash was retired with a value of $30,195.

Water Utility Plant in Service - Plant Financed by Contributions

- Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Å For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- Å PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				**0**	2
Franchises and Consents (302)	0				**0**	3
Miscellaneous Intangible Plant (303)	0				**0**	4
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				**0**	7
Structures and Improvements (311)	0				**0**	8
Collecting and Impounding Reservoirs (312)	0				**0**	9
Lake, River and Other Intakes (313)	0				**0**	10
Wells and Springs (314)	0				**0**	11
Supply Mains (316)	0				**0**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**0**	**0**	**0**	**0**	**0**	14
PUMPING PLANT						15
Land and Land Rights (320)	0				**0**	16
Structures and Improvements (321)	0				**0**	17
Other Power Production Equipment (323)	0				**0**	18
Electric Pumping Equipment (325)	84,605		10,000		**74,605**	19
Diesel Pumping Equipment (326)	0				**0**	20
Other Pumping Equipment (328)	0				**0**	21
Total Pumping Plant	**84,605**	**0**	**10,000**	**0**	**74,605**	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				**0**	24
Structures and Improvements (331)	0				**0**	25
Sand or Other Media Filtration Equipment (332)	0				**0**	26
Membrane Filtration Equipment (333)	0				**0**	27
Other Water Treatment Equipment (334)	0				**0**	28
Total Water Treatment Plant	**0**	**0**	**0**	**0**	**0**	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				**0**	31
Structures and Improvements (341)	0				**0**	32
Distribution Reservoirs and Standpipes (342)	0				**0**	33
Transmission and Distribution Mains (343)	4,527,321	12,916			**4,540,237**	34
Services (345)	4,683,762	73,014	9,039		**4,747,737** *	35
Meters (346)	0				**0**	36

Water Utility Plant in Service - Plant Financed by Contributions

Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

Å For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.

Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

Å PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	453,228	8,495			**461,723**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**9,664,311**	**94,425**	**9,039**	**0**	**9,749,697**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	0				**0**	42
Office Furniture and Equipment (391)	0				**0**	43
Computer Equipment (391.1)	0				**0**	44
Transportation Equipment (392)	0				**0**	45
Stores Equipment (393)	0				**0**	46
Tools, Shop and Garage Equipment (394)	0				**0**	47
Laboratory Equipment (395)	0				**0**	48
Power Operated Equipment (396)	0				**0**	49
Communication Equipment (397)	0				**0**	50
SCADA Equipment (397.1)	0				**0**	51
Miscellaneous Equipment (398)	0				**0**	52
Total General Plant	**0**	**0**	**0**	**0**	**0**	53
Total utility plant in service directly assignable	**9,748,916**	**94,425**	**19,039**	**0**	**9,824,302**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**9,748,916**	**94,425**	**19,039**	**0**	**9,824,302**	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
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- PSC Uniform System of Accounts

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

Additions for one or more accounts exceed $50,000, please explain. If applicable, provide construction authorization and PSC docket number.

345 Additions: No individual ﾓprojectﾔ was over $50,000. $43,946 can be attributed to capitalizing 10 services with an average cost of $4,394. The remaining costs were for 11 additional services contributed to the utilities via Bill of Sale using cost values provided by the developer/owner for private developments.

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- Å If more than one depreciation rate is used, report the average rate in column (c).
- Å Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							**0**	2
Collecting and Impounding Reservoirs (312)	0							**0**	3
Lake, River and Other Intakes (313)	0							**0**	4
Wells and Springs (314)	433,607	2.90%	17,117		91,043			**359,681**	5
Supply Mains (316)	669,481	1.80%	24,186					**693,667**	6
Other Water Source Plant (317)	0							**0**	7
Total Source of Supply Plant	**1,103,088**		**41,303**	**0**	**91,043**	**0**	**0**	**1,053,348**	8
PUMPING PLANT									9
Structures and Improvements (321)	1,686,083	3.20%	60,487	210,243	11,237			**1,525,090**	10
Other Power Production Equipment (323)	231,352	4.40%	16,187			600		**248,139**	11
Electric Pumping Equipment (325)	1,474,718	4.40%	92,159	234,180				**1,332,697**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	267,500	4.40%		23,500				**244,000**	14
Total Pumping Plant	**3,659,653**		**168,833**	**467,923**	**11,237**	**600**	**0**	**3,349,926**	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							**0**	17
Sand or Other Media Filtration Equipment (332)	0							**0**	18
Membrane Filtration Equipment (333)	0							**0**	19
Other Water Treatment Equipment (334)	228,094	6.00%	12,676	78,055				**162,715**	20
Total Water Treatment Plant	**228,094**		**12,676**	**78,055**	**0**	**0**	**0**	**162,715**	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							**0**	23
Distribution Reservoirs and Standpipes (342)	342,523	1.90%	17,968					**360,491**	24
Transmission and Distribution Mains (343)	4,685,567	1.30%	234,167	81,643	11,398	73,497		**4,900,190**	25
Services (345)	4,550,267	2.90%	343,976	10,279	31,719	8,372		**4,860,617**	26
Meters (346)	1,146,308	5.50%	178,083	644,740		18,507	79,255	**777,413** *	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
Å If more than one depreciation rate is used, report the average rate in column (c).
Å Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	1,313,980	2.20%	62,160	28,496	14,168	7,146		**1,340,622**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**12,038,645**		**836,354**	**765,158**	**57,285**	**107,522**	**79,255**	**12,239,333**	30
GENERAL PLANT									31
Structures and Improvements (390)	138,658	2.90%	30,813					**169,471**	32
Office Furniture and Equipment (391)	8,861	5.80%						**8,861**	33
Computer Equipment (391.1)	54,248	26.70%	3,167	28,084		416		**29,747**	34
Transportation Equipment (392)	649,062	13.30%	105,036	102,220		23,748		**675,626**	35
Stores Equipment (393)	1,634	5.80%						**1,634**	36
Tools, Shop and Garage Equipment (394)	239,061	5.80%	19,111			1,463		**259,635**	37
Laboratory Equipment (395)	0							**0**	38
Power Operated Equipment (396)	361,387	7.50%	114,612					**475,999**	39
Communication Equipment (397)	357,661	15.00%						**357,661** *	40
SCADA Equipment (397.1)	373,214	9.20%	67,439	631				**440,022**	41
Miscellaneous Equipment (398)	0							**0**	42
Total General Plant	**2,183,786**		**340,178**	**130,935**	**0**	**25,627**	**0**	**2,418,656**	43
Total accum. prov. directly assignable	**19,213,266**		**1,399,344**	**1,442,071**	**159,565**	**133,749**	**79,255**	**19,223,978**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**19,213,266**		**1,399,344**	**1,442,071**	**159,565**	**133,749**	**79,255**	**19,223,978**	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

Adjustments are nonzero for one or more accounts, please explain.

346: The beginning accumulated depreciation value was incorrect. It should have been $1,225,563.44. Somehow the deprecation value charged at year-end entered in the 2024 PSC report does not match our accounting system. year-end balances currently match between the PSC report and our accounting system after the adjustment.

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

397: This account has been over depreciated since 2021. There have been no additions to the asset account in recent years, and as such, there is nothing to offset the additional depreciation against.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
Å If more than one depreciation rate is used, report the average rate in column (c).
Å Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							**0**	2
Collecting and Impounding Reservoirs (312)	0							**0**	3
Lake, River and Other Intakes (313)	0							**0**	4
Wells and Springs (314)	0							**0**	5
Supply Mains (316)	0							**0**	6
Other Water Source Plant (317)	0							**0**	7
Total Source of Supply Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	8
PUMPING PLANT									9
Structures and Improvements (321)	0							**0**	10
Other Power Production Equipment (323)	0							**0**	11
Electric Pumping Equipment (325)	31,847	4.40%	3,503	10,000				**25,350**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	0							**0**	14
Total Pumping Plant	**31,847**		**3,503**	**10,000**	**0**	**0**	**0**	**25,350**	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							**0**	17
Sand or Other Media Filtration Equipment (332)	0							**0**	18
Membrane Filtration Equipment (333)	0							**0**	19
Other Water Treatment Equipment (334)	0							**0**	20
Total Water Treatment Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							**0**	23
Distribution Reservoirs and Standpipes (342)	0							**0**	24
Transmission and Distribution Mains (343)	1,444,636	1.30%	58,939					**1,503,575**	25
Services (345)	2,558,523	2.90%	136,756	9,039				**2,686,240**	26
Meters (346)	0							**0**	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

Å Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
Å If more than one depreciation rate is used, report the average rate in column (c).
Å Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	266,928	2.20%	10,065					**276,993**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**4,270,087**		**205,760**	**9,039**	**0**	**0**	**0**	**4,466,808**	30
GENERAL PLANT									31
Structures and Improvements (390)	0							**0**	32
Office Furniture and Equipment (391)	0							**0**	33
Computer Equipment (391.1)	0							**0**	34
Transportation Equipment (392)	0							**0**	35
Stores Equipment (393)	0							**0**	36
Tools, Shop and Garage Equipment (394)	0							**0**	37
Laboratory Equipment (395)	0							**0**	38
Power Operated Equipment (396)	0							**0**	39
Communication Equipment (397)	0							**0**	40
SCADA Equipment (397.1)	0							**0**	41
Miscellaneous Equipment (398)	0							**0**	42
Total General Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	43
Total accum. prov. directly assignable	**4,301,934**		**209,263**	**19,039**	**0**	**0**	**0**	**4,492,158**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**4,301,934**		**209,263**	**19,039**	**0**	**0**	**0**	**4,492,158**	46

Age of Water Mains

- Å If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- Å If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

	Feet of Main												
Pipe Size (a)	**pre-1900 (b)**	**1901-1920 (c)**	**1920-1940 (d)**	**1941-1960 (e)**	**1961-1970 (f)**	**1971-1980 (g)**	**1981-1990 (h)**	**1991-2000 (i)**	**2001-2010 (j)**	**2011-2020 (k)**	**2021-2030 (l)**	**Total (m)**	
2.000	0	561	181	336	0	0	401	0	264	0	0	**1,743**	1
4.000	0	0	2,230	0	0	1,441	121	0	30	0	0	**3,822**	2
6.000	119,059	83,975	126,579	88,772	79,864	27,201	20,824	11,342	11,256	7,174	6,571	**582,617**	3
8.000	35,918	22,573	24,989	16,746	27,469	38,222	28,015	11,259	34,453	17,981	10,512	**268,137**	4
10.000	389	427	958	1,814	2,661	6,199	3,278	1,101	3,395	2,026	0	**22,248**	5
12.000	17,939	22,111	6,091	14,814	15,025	15,776	19,816	13,025	31,311	4,137	13,664	**173,709**	6
14.000	0	0	0	0	2,846	0	0	0	1,048	0	0	**3,894**	7
16.000	0	5,689	1,159	7,416	436	3,015	33,754	9,727	3,412	18	2,263	**66,889**	8
18.000	0	0	0	793	1,757	0	0	0	0	0	20	**2,570**	9
20.000	6,473	14,110	2,480	0	1,515	4,693	10,219	0	83	0	233	**39,806**	10
24.000	0	3,116	21	373	0	8,162	3,442	0	2,797	0	16	**17,927**	11
Total	**179,778**	**152,562**	**164,688**	**131,064**	**131,573**	**104,709**	**119,870**	**46,454**	**88,049**	**31,336**	**33,279**	**1,183,362**	12

Describe source of information used to develop data:
The City Engineering department maintains and updates an Access database based on as-builts from projects. The Utility works to coordinate financial information to the as-built data. Occasionally there may be a delay between when the main is capitalized and when it is entered into Access. The Utility and City Engineering department continue to work together to update the Access database in a timely manner. Adjustments may be made from time to time based upon corrections in the database after a project has been completed.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
Month (a)	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	218,519		218,519				**218,519**	1
February	211,894		211,894				**211,894**	2
March	249,863		249,863				**249,863**	3
April	236,004		236,004				**236,004**	4
May	273,379		273,379				**273,379**	5
June	327,495		327,495				**327,495**	6
July	331,214		331,214				**331,214**	7
August	302,061		302,061				**302,061**	8
September	279,131		279,131				**279,131**	9
October	251,611		251,611				**251,611**	10
November	225,344		225,344				**225,344**	11
December	220,947		220,947				**220,947**	12
TOTAL	**3,127,462**	**0**	**3,127,462**	**0**	**0**	**0**	**3,127,462**	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual ï Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	3,127,462	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	**3,127,462**	4
Less: Gallons (000s) sold to retail customers (billed, metered)	2421479	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	**705,983**	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	106,278	10
Subtotal: Unbilled Authorized Consumption	**106,278**	11
Total Water Loss	**599,705**	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	7819	14
Gallons (000s) estimated due to data and billing errors	7819	15
Gallons (000s) estimated due to customer meter under-registration	7,819	16
Subtotal Apparent Losses	**23,457**	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	111,232	18
Gallons (000s) estimated due to unreported and background leakage	465,016	19
Subtotal Real Losses (leakage)	**576,248**	20
Non-Revenue Water as percentage of net water supplied	23%	21
Total Water Loss as percentage of net water supplied	19%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	14,104	24
Date of maximum	06/22/2025	25
Cause of maximum		26
On June 22nd conditions were part of a stretch from June 20th to 23rd where it was dry & temperatures consistently reached or exceeded 90 degrees regionally. Assume increase in irrigation. In addition, there was a large leak on St. Andrew St.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	8,044	28
Date of minimum	01/07/2025	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	4,598,434	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	14	41
Number of service breaks repaired this year	77	42

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual ï Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
Does the utility have an asset management plan?	Yes	43

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
DOWNTOWN	19H	162	14	4,493,000	Yes	1
LOSEY	22H	149	12	3,413,000	Yes	2
RIVERCREST	25H	99	12	3,024,000	Yes	3
SPENCE	16H	160	12	3,672,000	Yes	4
TRANE	17H	160	12	3,456,000	Yes	5
UWL AREA 1	20H	160	12	3,358,000	Yes	6
UWL AREA 2	21H	160	12	3,413,000	Yes	7
UWL AREA 3	15H	147	12	3,087,000	Yes	8
UWL AREA 4	13H	151	12	3,413,000	Yes	9
UWL AREA 5	14H	144	12	3,413,000	Yes	10
				34,742,000		11

Sources of Water Supply - Intake Information

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Pumping & Power Equipment

	Pump							Pump Motor or Standby Engine				
Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse-power (l)	
S E BOOSTER STATION #1	MORMON COULEE		Booster	Reservoir	2011	Other	300	2011	2011	Electric	20	1
13H	PINE STREET		Primary	Distribution	2019	Vertical Turbine	2,370	2020	2019	Electric	200	2
14H	PINE STREET & CAMPBELL ROAD		Primary	Distribution	2004	Vertical Turbine	2,370	2004	2004	Electric	200	3
15H	MYRICK PARK		Primary	Distribution	2004	Vertical Turbine	2,144	2004	2004	Electric	200	4
16H	21ST PLACE		Primary	Distribution	2016	Vertical Turbine	2,800	2016	2016	Electric	250	5
17H	15TH & CHASE STREET		Primary	Distribution	2014	Vertical Turbine	2,500	2020	2014	Electric	250	6
19H	KING STREET		Primary	Distribution	2014	Vertical Turbine	3,200	2014	2014	Electric	300	7
20H	MEMORIAL FIELD EAST		Primary	Distribution	2004	Vertical Turbine	2,332	2004	2004	Electric	200	8
21H	MEMORIAL FIELD WEST		Primary	Distribution	2017	Vertical Turbine	2,370	2004	2017	Electric	200	9
22H	LOSEY BOULEVARD		Primary	Distribution	2015	Vertical Turbine	2,800	2015	2015	Electric	250	10
25H	WESTWOOD COURT		Primary	Distribution	2019	Vertical Turbine	2,100	1984	2019	Electric	200	11
S E BOOSTER STATION #2	MORMON COULEE		Booster	Reservoir	2004	Other	300	2004	2004	Electric	20	12
S E BOOSTER STATION #3	MORMON COULEE		Booster	Reservoir	2019	Other	1,040	2019	2019	Electric	60	13

Reservoirs, Standpipes and Elevated Tanks

Å Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
GRANDAD	1	1913	Reservoir	Concrete	250	5,000,000	1
MORMON COULEE	2	2011	Reservoir	Concrete	300	150,000	2

Water Treatment Plant

- Å Provide a generic description for (a). Do not give specific address of location.
- Å Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Å Please identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
WELL 13H	1952	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		1
WELL 14H	1952	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		2
WELL 15	1952	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		3
WELL 16H	1954	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		4

Water Treatment Plant

- Å Provide a generic description for (a). Do not give specific address of location.
- Å Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Å Please identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
WELL 17H	1955	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		5
WELL 19H	1964	4	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		6
WELL 20	1968	4	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		7
WELL 21	1968	4	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		8

Water Treatment Plant

- Å Provide a generic description for (a). Do not give specific address of location.
- Å Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Å Please identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
WELL 22H	1972	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		9
WELL 25H	1984	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		10

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
  - Ŭ Explain how the additions were funded.
  - Ŭ Also report the amount assessed and the feet of main recorded under this method.
  - Ŭ If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Distribution	2	1,743				**1,743**	1
Other Metal	Distribution	4	3,822				**3,822**	2
Other Metal	Distribution	6	580,631	4,711	6,044	(151)	**579,147**	3
Other Metal	Supply	6	1,658				**1,658**	4
Other Metal	Distribution	8	257,638	6,331	4,685	2,642	**261,926**	5
Other Metal	Supply	8	571				**571**	6
Other Metal	Distribution	10	21,777		366	(5)	**21,406**	7
Other Metal	Supply	10	840				**840**	8
Other Metal	Distribution	12	148,142	6,044		4,262	**158,448**	9
Other Metal	Supply	12	6,123				**6,123**	10
Other Metal	Distribution	14	2,601				**2,601**	11
Other Metal	Supply	14	1,293				**1,293**	12
Other Metal	Distribution	16	65,993			896	**66,889**	13
Other Metal	Supply	18	2,570				**2,570**	14
Other Metal	Distribution	20	38,503				**38,503**	15
Other Metal	Supply	20	1,303				**1,303**	16
Other Metal	Distribution	24	12,332				**12,332**	17
Other Metal	Supply	24	5,595				**5,595**	18
Total Within Municipality			**1,153,135**	**17,086**	**11,095**	**7,644**	**1,166,770**	19
Other Metal	Distribution	6	1,810				**1,810**	20
Other Metal	Distribution	8	5,637				**5,637**	21
Other Metal	Distribution	12	9,140				**9,140**	22
Total Outside Municipality			**16,587**				**16,587**	23
Total Utility			**1,169,722**	**17,086**	**11,095**	**7,644**	**1,183,357**	24

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72ò in diameter in the 72ò category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Utility Financed Mains
6ò- 1,736 ft
8òï 4,909 ft
12òï 46 ft

Municipality Funded Mains
6" - 1,339 ft

Contributed Mains
6" - 1,564 ft
8" - 1,422 ft
12" - 5,998 ft

Special Assessment Funded
6" - 72ft

Adjustments are nonzero for one or more accounts, please explain.

Adjustments were made to match the Access database that houses information regarding mains.

The Engineering Department makes corrections/updates when they find an incorrect size assigned to a segment of main. Additionally, Engineering will make updates to correct any private infrastructure that has been mixed in with utility data.

Some of the adjustments can also be attributed to timing differences between when Engineering updates the Access database, and when projects get capitalized in the financial system.

Utility-Owned Water Service Lines

Å The utility's service line is the pipe from the main to and through the curb stop.
Å Explain all reported adjustments as a schedule footnote.
Å Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
Å For service lines added during the year in column (d), as a schedule footnote:
  Ŭ Explain how the additions were financed.
  Ŭ If assessed against property owners, explain the basis of the assessments.
  Ŭ If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  Ŭ If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
Å Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Galvanized	0.750	2,231		145	(11)	2,075	6	1
Copper	0.750	8,948	140	6	127	9,209	119	2
Galvanized	1.000	106		4	2	104	2	3
Copper	1.000	2,636	88	2	(26)	2,696	26	4
Other Plastic	1.000	8				8		5
Galvanized	1.250	33		1	(1)	31		6
Copper	1.250	136			1	137	1	7
Other Plastic	1.250	16			1	17	1	8
Galvanized	1.500	20			4	24	4	9
Copper	1.500	204	2			206	3	10
Other Plastic	1.500	22				22		11
Galvanized	2.000	64		2	6	68	6	12
Lined Cast Iron (mide-1950's to early 1970)	2.000	14				14		13
Copper	2.000	255	9		(1)	263	4	14
Other Plastic	2.000	61	2			63		15
Galvanized	2.500	1				1		16
Copper	2.500	1			1	2	1	17
Ductile Iron, Lined (late 1960's to present)	3.000	5			(1)	4		18
Galvanized	3.000	11			1	12		19
Lined Cast Iron (mide-1950's to early 1970)	3.000	36		1	3	38	3	20
Other Plastic	3.000	1				1		21
Ductile Iron, Lined (late 1960's to present)	4.000	80	1		2	83	3	22
Galvanized	4.000	8				8		23
Lined Cast Iron (mide-1950's to early 1970)	4.000	69			7	76	7	24
Other Plastic	4.000	2				2		25
Ductile Iron, Lined (late 1960's to present)	6.000	239	9		1	249	1	26
Lined Cast Iron (mide-1950's to early 1970)	6.000	84		2	3	85	6	27

Utility-Owned Water Service Lines

Å The utility's service line is the pipe from the main to and through the curb stop.
Å Explain all reported adjustments as a schedule footnote.
Å Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
Å For service lines added during the year in column (d), as a schedule footnote:
  Ǔ Explain how the additions were financed.
  Ǔ If assessed against property owners, explain the basis of the assessments.
  Ǔ If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  Ǔ If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
Å Report service lines separately by diameter and pipe materials.

Other Plastic	6.000	4				4		28
Ductile Iron, Lined (late 1960's to present)	8.000	102	1		1	104		29
Lined Cast Iron (mide-1950's to early 1970)	8.000	57			6	63	6	30
Other Plastic	8.000	3				3		31
Ductile Iron, Lined (late 1960's to present)	10.000	13			1	14		32
Lined Cast Iron (mide-1950's to early 1970)	10.000	6			1	7	1	33
Other Plastic	10.000	1				1		34
Utility Total		**15,477**	**252**	**163**	**128**	**15,694**	**200**	35

Utility-Owned Water Service Lines

- Å The utility's service line is the pipe from the main to and through the curb stop.
- Å Explain all reported adjustments as a schedule footnote.
- Å Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Å For service lines added during the year in column (d), as a schedule footnote:
  - Ǔ Explain how the additions were financed.
  - Ǔ If assessed against property owners, explain the basis of the assessments.
  - Ǔ If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  - Ǔ If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Å Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Utility Financed
.75" - 139
1" - 77
1.5" - 2
2" - 6
6" - 6
8" - 1

Contractor/Contributed
.75" - 1
1" - 11
2" - 5
4" - 1
6" - 3

There were no services funded by bonds, special assessments, or municipality funds.

Adjustments are nonzero for one or more accounts, please explain.

The utility continues to work at reviewing and updating the Access database. The adjustments are a reflection of miscellaneous corrections throughout the fiscal year. Some of the adjustments/corrections are services that were previously considered "active" and have since been disconnected at the main.

General Footnote

All services in column (H) are services that are stubbed to the boulevard and currently do not have a connection on the owner's side.

Meters

Å Include in Columns (b-f) meters in stock as well as those in service.
Å Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
Å Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
Å Totals by size in Column (f) should equal same size totals in Column (s).
Å Explain all reported adjustments as schedule footnote.
Å Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters							Classification of All Meters at End of Year by Customers												
Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (0)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	10,918	200	790	(131)	10,197	786	9,000	350	5	12	179	7					644	**10,197**	1
3/4	5,397	564	135	156	5,982	135	4,476	494	13	50	203	65			13		668	**5,982**	2
1	992	100	33		1,059	31	147	358	28	35	307	107					77	**1,059**	3
1 1/2	168	30	48	90	240	130	2	74	12	19	29	24					80	**240**	4
2	281	30	102	182	391	269	1	109	13	61	63	22					122	**391**	5
3	92	32	66	61	119	92		25	13	25	8	6			12		30	**119**	6
4	76	30	59	49	96	89		20	25	10	4	5					32	**96**	7
6	18	8	11	6	21	21		3	9		1	1					7	**21**	8
Total	**17,942**	**994**	**1,244**	**413**	**18,105**	**1,553**	**13,626**	**1,433**	**118**	**212**	**794**	**237**			**25**		**1,660**	**18,105**	9

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed
X All meters replaced within 20 years of installation
Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register
X Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 16408)
X Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 12)
Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

I found I was reporting the same numbers in the customer count and the meter page in error. I also learned the avg customer count I was reporting was for billed accounts each month, which did not include final bills. WE will adjust our spreadsheets for 2026 to track this more accurately. We will also add a new report getting actual meter count out of billing system at year-end to accurately reflect total meters at year-end. I am hoping that after these adjustments ad the updated processes, we will see less adjustments in future years.

Residential Meters larger than 2 inches are unusual, please explain.

We have one 2" meter installed at a residential home that has an indoor swimming pool.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
    - Fire hydrants normally have a lead size of 6 inches or greater.
    - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	**0**			8	**8**	1
Fire - Within Municipality	**2,009**	29	26	(8)	**2,004**	2
Total Fire Hydrants	**2,009**	**29**	**26**	**0**	**2,012**	3
Flushing Hydrants	**3**				**3**	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	2,012
Number of Distribution System Valves end of year	3,221
Number of Distribution Valves operated during Year	1,074

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
  - Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrants and Distribution System Valves (Page W-25)

Adjustments are nonzero for one or more accounts, please explain.

We found that we had hydrants in our system that were outside city limits that were not included in our Outside City Limits calculation for the Tax Equivalent payment and also not documented in W-25. Both were corrected for YE2025.

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Myrick Pumphouse	Compound	05/09/2024	1
Station Meter	12	Well 13H	Magnetic	06/10/2024	2
Station Meter	12	Well 14H	Magnetic	06/10/2024	3
Station Meter	12	Well 15H	Magnetic	06/10/2024	4
Station Meter	12	Well 16H	Magnetic	06/10/2024	5
Station Meter	12	Well 17H	Magnetic	06/10/2024	6
Station Meter	12	Well 19H	Magnetic	06/10/2024	7
Station Meter	12	Well 20H	Magnetic	06/10/2024	8
Station Meter	12	Well 21H	Magnetic	06/10/2024	9
Station Meter	12	Well 22H	Magnetic	06/10/2024	10
Station Meter	12	Well 25H	Magnetic	06/10/2024	11

Water Conservation Programs

- Å List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- Å If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	**0**	**0**	**0**	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	**0**	**0**	**0**	18
TOTAL CONSERVATION	**0**	**0**	**0**	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Campbell (Town)	14	1
La Crosse (City) **	16,370	2
Shelby (Town)	20	3
Total - La Crosse County	**16,404**	4
Total - Customers Served	**16,404**	5
Total - Outside Muni Boundary	**34**	6
Total - Within Muni Boundary **	**16,370**	7

** = *Within municipal boundary*

Privately-Owned Water Service Lines

Å The privately owned service line is the pipe from the curb stop to the meter.
Å Explain all reported adjustments in columns(f) as a schedule footnote.
Å Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
Å Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Galvanized	0.750	7,477		10	80	7,547	80		1
Copper	0.750	3,121	1	5	34	3,151	34		2
Other Plastic	0.750	622			7	629	7		3
Galvanized	1.000	301		1	2	302	2		4
Copper	1.000	1,323		2	13	1,334	13		5
Other Plastic	1.000	1,038	5		12	1,055	12		6
Galvanized	1.250	92		1	2	93	2		7
Copper	1.250	127			1	128	1		8
Other Plastic	1.250	54				54			9
Galvanized	1.500	44			4	48	4		10
Copper	1.500	133		1	3	135	3		11
Other Plastic	1.500	67				67			12
Ductile Iron, Lined (late 1960's to present)	2.000	2				2			13
Galvanized	2.000	74			6	80	6		14
Lined Cast Iron (mide-1950's to early 1970)	2.000	15				15			15
Copper	2.000	147	1		3	151	3		16
Other Plastic	2.000	144	3		1	148	1		17
Galvanized	2.500	1				1			18
Copper	2.500	1				1			19
Ductile Iron, Lined (late 1960's to present)	3.000	4				4			20
Galvanized	3.000	12				12			21
Lined Cast Iron (mide-1950's to early 1970)	3.000	43		1	2	44	2		22
Copper	3.000	1				1			23
Other Plastic	3.000	2				2			24
Ductile Iron, Lined (late 1960's to present)	4.000	68	1		2	71	2		25
Galvanized	4.000	8				8			26
Lined Cast Iron (mide-1950's to early 1970)	4.000	75			5	80	5		27
Other Plastic	4.000	8				8			28
Ductile Iron, Lined (late 1960's to present)	6.000	210	4		1	215	1		29
Lined Cast Iron (mide-1950's to early 1970)	6.000	79			6	85	6		30
Other Plastic	6.000	13				13			31

Privately-Owned Water Service Lines

- Å The privately owned service line is the pipe from the curb stop to the meter.
- Å Explain all reported adjustments in columns(f) as a schedule footnote.
- Å Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Å Separate reporting of service lines by diameter and pipe material.

Ductile Iron, Lined (late 1960's to present)	8.000	97				97		32
Galvanized	8.000	1				1		33
Lined Cast Iron (mide-1950's to early 1970)	8.000	50			5	55	5	34
Other Plastic	8.000	3				3		35
Ductile Iron, Lined (late 1960's to present)	10.000	11				11		36
Lined Cast Iron (mide-1950's to early 1970)	10.000	5				5		37
Utility Total		**15,473**	**15**	**21**	**189**	**15,656**	**189**	38

Water Residential Customer Data ï Disconnection, Arrears, and Tax Roll

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- When providing quarterly data, provide the amounts of notices/customers that occur during each separate quarter, rather than providing a snapshot of numbers on the last day of the quarter or a running total through the year.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	2,539
2.	Total number of residential customers with arrears as of June 30	2,675
3.	Total number of residential customers with arrears as of September 30	2,741
4.	Total number of residential customers with arrears as of December 31	2,325
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	534,333
2.	Total dollar amount of residential customer arrears as of June 30	698,624
3.	Total dollar amount of residential customer arrears as of September 30	881,501
4.	Total dollar amount of residential customer arrears as of December 31	360,692
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,322
2.	Total dollar amount of residential arrears placed on the tax roll	243,710
	Footnotes	**No**